

United States Bankruptcy Court
Northern District of Alabama

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): WESTJEWEL, INC.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Lorch's Jewelers; DBA Lorch's Diamond Centers	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 63-1178095	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 1608 QUEEN CITY AVE Tuscaloosa, AL	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 35401	ZIP Code
County of Residence or of the Principal Place of Business: Tuscaloosa	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

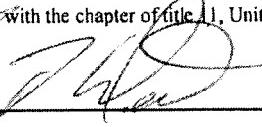
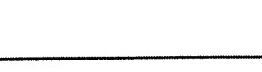
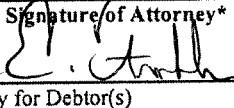
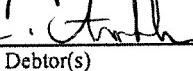
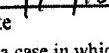
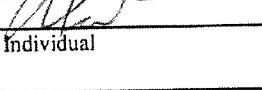
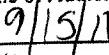
Location of Principal Assets of Business Debtor
(if different from street address above):

<p>Type of Debtor (Form of Organization) (Check one box)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) See Exhibit D on page 2 of this form.</p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and L.L.C.)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p>Nature of Business (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <p>Tax-Exempt Entity (Check box, if applicable)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p>Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p>Nature of Debts (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p>Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>	<p>Chapter 11 Debtors</p>
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<p>Statistical/Administrative Information</p> <p><input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>																								
<p>Estimated Number of Creditors</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td> <td>50-99</td> <td>100-199</td> <td>200-999</td> <td>1,000-5,000</td> <td>5,001-10,000</td> <td>10,001-25,000</td> <td>25,001-50,000</td> <td>50,001-100,000</td> <td>100,001- OVER</td> <td></td> <td></td> </tr> </table>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	100,001- OVER			
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<p>Estimated Assets</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> <td></td> <td></td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion			
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<p>Estimated Liabilities</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td> <td>\$50,001 to \$100,000</td> <td>\$100,001 to \$500,000</td> <td>\$500,001 to \$1 million</td> <td>\$1,000,001 to \$10 million</td> <td>\$10,000,001 to \$50 million</td> <td>\$50,000,001 to \$100 million</td> <td>\$100,000,001 to \$500 million</td> <td>\$500,000,001 to \$1 billion</td> <td>More than \$1 billion</td> <td></td> <td></td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>														
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion																

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): WESTJEWEL, INC.
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)		
Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:
Exhibit A		Exhibit B
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		X _____ Signature of Attorney for Debtor(s) (Date)
Exhibit C		
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?		
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.		
Exhibit D		
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)		
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.		
If this is a joint petition:		
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.		
Information Regarding the Debtor - Venue		
(Check any applicable box)		
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.		
Certification by a Debtor Who Resides as a Tenant of Residential Property		
(Check all applicable boxes)		
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)		
<hr/> (Name of landlord that obtained judgment)		
<hr/> (Address of landlord)		
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): WESTJEWEL, INC.
Signatures		
Signature(s) of Debtor(s) (Individual/Joint)		
<p>I declare under penalty of perjury that the information provided in this petition is true and correct.</p> <p>[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p>		
X  Signature of Debtor		Signature of a Foreign Representative <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p>
X  Signature of Joint Debtor		Signature of Foreign Representative <hr/> Printed Name of Foreign Representative <hr/>
Telephone Number (If not represented by attorney)  Signature of Attorney* X  Signature of Attorney for Debtor(s)		Date Signature of Non-Attorney Bankruptcy Petition Preparer <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p>
Marvin E. Franklin ASB-8663-F49M Printed Name of Attorney for Debtor(s) Najar Denaburg, P.C. Firm Name 2125 Morris Avenue Birmingham, AL 35203		Printed Name and title, if any, of Bankruptcy Petition Preparer <hr/> Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.) <hr/>
Address <hr/> (205) 250-8400 Fax: (205) 326-3837 Telephone Number  Date		Address <hr/> Date Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above. <hr/>
<p>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</p>		Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual: <hr/>
X  Signature of Authorized Individual Steven F. West Printed Name of Authorized Individual President/ CEO Title of Authorized Individual  Date		<p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.</p>

United States Bankruptcy Court
Northern District of Alabama

In re **WESTJEWEL, INC.**

Debtor(s)

Case No.

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
A.V.I. Mfg. Corp. 47-09 30th Street Ste 600 Long Island City, NY 11101	A.V.I. Mfg. Corp. 47-09 30th Street Ste 600 Long Island City, NY 11101	trade debt		64,730.30
Aresco, Inc. 3525 Lorna Ridge Drive Birmingham, AL 35208	Aresco, Inc. 3525 Lorna Ridge Drive Birmingham, AL 35206	trade debt		162,216.21
Bulova/ Witnauer International, Inc. 145 Huguenot St New Rochelle, NY 10802	Bulova/ Witnauer International, Inc. 145 Huguenot St New Rochelle, NY 10802	trade debt		34,578.41
Ciemme NY LLC 45 W 45th St. Ste 700 New York, NY 10036	Ciemme NY LLC 45 W 45th St. Ste 700 New York, NY 10036	trade debt		36,852.00
Colonial Properties c/o Davis Law Firm 2700 U.S. Hwy 280 #2010 W Birmingham, AL 35223	Colonial Properties c/o Davis Law Firm 2700 U.S. Hwy 280 #2010 W Birmingham, AL 35223	trade debt		42,718.06
Dialuck Corporate 31-00 47th Ave 5th Floor Long Island City, NY 11101	Dialuck Corporate 31-00 47th Ave 5th Floor Long Island City, NY 11101	trade debt		26,398.16
Jasper Mall Merchants 300 HIGHWAY 78 E Jasper, AL 35501-3883	Jasper Mall Merchants 300 HIGHWAY 78 E Jasper, AL 35501-3883	trade debt		29,246.34
JEM 277 Clarkson Rd Ste 102 Ballwin, MO 63011	JEM 277 Clarkson Rd Ste 102 Ballwin, MO 63011	trade debt		27,925.00
Jones Lange Lasalle Burr & Foreman 3400 Wachovia Tower Birmingham, AL 35203	Jones Lange Lasalle Burr & Foreman 3400 Wachovia Tower Birmingham, AL 35203	trade debt		98,844.26
Klein Jewelry Co., Inc. 15 Main St. East Rockaway, NY 11518	Klein Jewelry Co., Inc. 15 Main St. East Rockaway, NY 11518	trade debt		43,254.28

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
 (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Maxmark 5 South Wabash Ste 1500 Chicago, IL 60603	Maxmark 5 South Wabash Ste 1500 Chicago, IL 60603	trade debt		20,172.11
Means Advertising, Inc. 1100-Corporate Drive Ste 220 Birmingham, AL 35242	Means Advertising, Inc. 1100-Corporate Drive Ste 220 Birmingham, AL 35242	trade debt		203,867.27
N.O.M. Properties 1689 Paysphere Circle Chicago, IL 60674	N.O.M. Properties 1689 Paysphere Circle Chicago, IL 60674	trade debt		30,615.47
Paul Winston/True Romance 151 W 46th St. 11th Floor New York, NY 10036	Paul Winston/True Romance 151 W 46th St. 11th Floor New York, NY 10036	trade debt		50,130.00
Quintard Mall c/o Hand Arendall, LLC 1200 Park Place N. #1200 Birmingham, AL 35203	Quintard Mall c/o Hand Arendall, LLC 1200 Park Place N. #1200 Birmingham, AL 35203	trade debt		114,121.88
RBC Bank 2330 University Blvd Tuscaloosa, AL 35401	RBC Bank 2330 University Blvd Tuscaloosa, AL 35401	trade debt		87,455.38
Sierra Diamonds 300 Sylvan Ave 2nd Fl Englewood Cliffs, NJ 07632	Sierra Diamonds 300 Sylvan Ave 2nd Fl Englewood Cliffs, NJ 07632	trade debt		44,867.00
Simplex Diam, Inc. 49 W 45th St Ste 1201 New York, NY 10036	Simplex Diam, Inc. 49 W 45th St Ste 1201 New York, NY 10036	trade debt		16,316.95
SJA Jewelry, Inc. 174 W. Englewood Av Teaneck, NJ 07666	SJA Jewelry, Inc. 174 W. Englewood Av Teaneck, NJ 07666	trade debt		29,588.75
Star Asia, Inc. 5 South Wabash Ave #1810 Chicago, IL 60603	Star Asia, Inc. 5 South Wabash Ave #1810 Chicago, IL 60603	trade debt		56,598.22

Debtor(s)

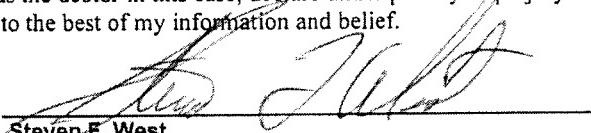
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/ CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 9-15-10

Signature



Steven F. West
President/ CEO

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
Northern District of Alabama**

In re **WESTJEWEL, INC.**

Debtor

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
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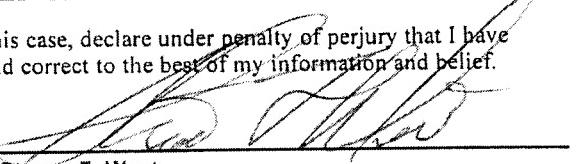
SEE ATTACHMENT 1

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the President/ CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date 8/18/10

Signature


Steven F. West
President/ CEO

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C §§ 152 and 3571.

0 continuation sheets attached to List of Equity Security Holders

**United States Bankruptcy Court
Northern District of Alabama**

In re: WESTJEWEL, INC.

Case No. _____
Chapter 11

**LIST OF EQUITY SECURITY HOLDERS
Attachment 1**

Following is the list of debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
STEVEN F. WEST 1608 QUEEN CITY AVE TUSCALOOSA, AL 35401	Common	220	Stockholder
ROBERT N. YOUNG 1107 23RD AVENUE TUSCALOOSA, AL 35401-5941	Common	132	Stockholder
ROBERT S. WAY 216 MCFARLAND CIRCLE NORTH TUSCALOOSA, AL 35406	Common	176	Stockholder
MICHAEL B. SPILLER 6220 OLD GREENSBORO ROAD TUSCALOOSA, AL 35405	Common	176	Stockholder
ESTATE OF A.W. PATTON, JR. 2907 WOODLAND HILLS DR. EAST TUSCALOOSA, AL 35405	Common	132	Stockholder
ESTATE OF ERNEST G. WILLIAMS 156 THE HIGHLANDS TUSCALOOSA, AL 35404	Common	132	Stockholder
ESTATE OF REGINA PATTON C/O BARBARA MOUNTAIN 7600 CHARLIE SHIRLEY ROAD NORTHPORT, AL 35473	Common	132	Stockholder

**United States Bankruptcy Court
Northern District of Alabama**

In re WESTJEWEL, INC.

Debtor(s)

Case No.

Chapter

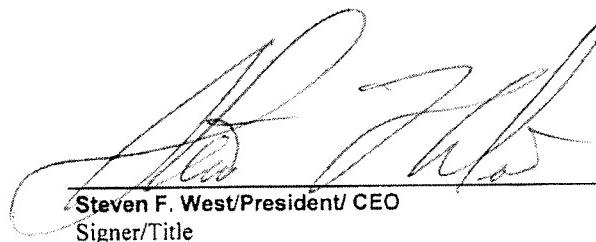
11

VERIFICATION OF CREDITOR MATRIX

I, the President/ CEO of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date:

9/15/10



Steven F. West/President/ CEO
Signer/Title

Bank of Tuscaloosa
220 Jack Warner Pkwy
Tuscaloosa, AL 35401

Artcarved
P.O. Box 149056
Austin, TX 78714-9056

Celebrations of Life
7211-Circle S Road 78745
P.O. Box 149017
Austin, TX 78714-9107

Regions Bank
2222 9th St
Tuscaloosa, AL 35401

AT&T
P.O. Box 105262
Atlanta, GA 30348-5262

CenturyLinc
P.O. Box 4300
Carol Stream, IL 60197-4300

City of Tuscaloosa
Dept. of Revenue
P.O. Box 2089
Tuscaloosa, AL 35403-2089

Austin's
P.O. Box 112
Coker, AL 35452

Channel Communications
6950 Hargrove Road E
Tuscaloosa, AL 35405

A.V.I. Mfg. Corp.
47-09 30th Street
Ste 600
Long Island City, NY 11101

BH Multi Color
15 West 26th ST.
New York, NY 10036

Ciemme NY LLC
45 W 45th St.
Ste 700
New York, NY 10036

ADT Security Service
P.O. Box 371967
Pittsburgh, PA 15250

Birmingham Business Forms, Inc.
P.O. Box 660220
Birmingham, AL 35266-0220

Citizen Watch Co.
1000 West 109th St.
Torrance, CA 90502-1040

Airgas, Inc.
P.O. Box 9249
Marietta, GA 30065-2249

Brask Enterprises, Inc.
P.O. Box 551
Attleboro, MA 02703

City of Tuscaloosa
Water and Sewer Dept.
P.O. Box 2090
Tuscaloosa, AL 35405

Alabama Power
915 Queen City Avenue
Tuscaloosa, AL 35403

Brinark, Lee & Hickman, PC
2501 6th Street
Tuscaloosa, AL 35401

Colonial Properties
c/o Davis Law Firm
2700 U.S. Hwy 280 #2010 W
Birmingham, AL 35223

Aresco, Inc.
3525 Lorna Ridge Drive
Birmingham, AL 35206

Bulova/ Wittnauer International, Inc.
145 Huguenot St
New Rochelle, NY 10802

Comcast Cable
P.O. Box 105184
Atlanta, GA 30348-5184

Aronov Realty Management
100 University Mall
1701 McFarland Blvd E.
Tuscaloosa, AL 35404-5827

Burnum-Hahn
2001 Veteran Memorial Pky
Tuscaloosa, AL 35404

Commercial Printing Company
222 6th Ave SW
Birmingham, AL 35211

Corporate Connections
200 Mountain Dr.
Trussville, AL 35173

Epax Systems, Inc.
7767 Lemon Ave
Van Nuys, CA 91405

International Import Corp.
22 West 48th St.
New York, NY 10036

Coserv
P.O. Box 100879
Atlanta, GA 30384

Equifax Credit Information SVC
P.O. Box 4472
Atlanta, GA 30302

Jasper Mall Merchants
300 HIGHWAY 78 E
Jasper, AL 35501-3883

CSG Jewelry, Inc.
1156 Ave of the Americas
Ste 720
New York, NY 10036

Express Service
P.O. Box 281533
Palatine, IL 60094-4515

Jasper Retail Group, L.L.C.
300 Hwy 78 East
Ste 204
Jasper, AL 35501

Dialuck Corporate
31-00 47th Ave
5th Floor
Long Island City, NY 11101

Federal Express
P.o. Box 94515
Palatine, IL 60094-4515

JEM
277 Clarkson Rd
Ste 102
Ballwin, MO 63011

Diamond Council of America
3212 West End Ave
Ste 202
Nashville, TN 37203

Goldstar/Milberg
20 West 37th St.
7th Floor
New York, NY 10018

Jewel America
30-30 47th Ave
4th Floor
Long Island City, NY 11101

District Court of Calhoun County
25 W. 11th St
Anniston, AL 36201

Graybar Financial Services
22442 Network Place
Chicago, IL 60673-1224

Jewelers Mutual Insurance Co.
24 Jewelers Park Drive
P.O. Box 468
Neenah, WI 54957-1468

District Court of Jefferson County
716 N. Richard Arrington Jr. Blvd
Birmingham, AL 35203

Grimmer Realty Group, L.L.C.
c/o Susan Grimmer
200 Green Springs Hwy
Birmingham, AL 35209-4906

JFF Jeweler Supply
5269-11 Buford Hwy
Atlanta, GA 30340

District Court of Tuscaloosa
714 Greensboro Ave
Tuscaloosa, AL 35401

Healthplan Services, Inc.
P.O. Box 740518
Atlanta, GA 30374-0518

Jones Lang LaSalle America
c/o Lisa Lockhart
3424 Peachtree Rd. Ste 4
Atlanta, GA 30326

Eastern Lighting
13004 Murphy Rd.
#212
Stafford, TX 77477

Infomedia, Inc.
201 Summit Pkwy
Birmingham, AL 35209

Jones Lange Lasalle
Burr & Foreman
3400 Wachovia Tower
Birmingham, AL 35203

Klein Jewelry Co., Inc.
15 Main St.
East Rockaway, NY 11518

One Source Office Products
1112 38th St
Tuscaloosa, AL 35401

Premier Consulting Innovations
4000 W 106th St.
Ste 160-157
Carmel, IN 46032

Lady Hico, Inc.
308-2nd Ave N
Birmingham, AL 35204

Ostbye & Anderson
10055-51st Ave N
Minneapolis, MN 55442-3202

Premier Sprinwater Dist. Inc.
1500-30TRH. St.
Tuscaloosa, AL 35401

Maxmark
5 South Wabash
Ste 1500
Chicago, IL 60603

Oxford Water Works
P.O. Box 3663
Oxford, AL 36203

Purified Air Services, Inc.
280 Old Clay St.
Smyrna, GA 30080

Maxx Mailing
1010 26th Ave
Northport, AL 35476

OZ CLP Alabaster, LLC
P.O. Box 934069
Atlanta, GA 31193-4069

Quintard Mall
c/o Hand Arendall, LLC
1200 Park Place N. #1200
Birmingham, AL 35203

Means Advertising, Inc.
1100-Corporate Drive
Ste 220
Birmingham, AL 35242

OZ CLP Alabaster, LLC
c/o Jeff Pinegar
P.O. Box 934069
Atlanta, GA 31193-4069

Quintard Mall, Ltd.
200 Green Springs Hwy
Birmingham, AL 35209

N.O.M. Properties
1689 Paysphere Circle
Chicago, IL 60674

Paul Winston/True Romance
151 W 46th St.
11th Floor
New York, NY 10036

RBC Bank
2330 University Blvd
Tuscaloosa, AL 35401

Neofunds by Neopost
P.O. Box 30193
Tampa, FL 33630-3193

Phil Rogers
P.O. Box 698
Cottondale, AL 35453-0108

REDD
P.O. Box 4004
Muscle Shoals, AL 35661

Neopost, Inc.
P.O. Box 45800
San Francisco, CA 94145-0800

Pitney Bowes, Inc.
Rentals
700 Cahaba Valley Cir.
Pelham, AL 35124-1133

Rosen Harwood, P.A.
2200 Jack Warner Pkwy
Ste 200
Tuscaloosa, AL 35403

NSC, L.L.C.
3014 Alexandria Rd
Anniston, AL 36201

Precision Lighting
P.O. Box 321065
Birmingham, AL 35232

RVM Investments, Inc
1606 Queen City Ave
Tuscaloosa, AL 35401

Samuel Aaron, Inc.
31-00 47th Ave
Long Island City, NY 11101

Tiesha Creations, LLC
95-22 63rd Rd. #535
Rego Park, NY 11374

Shelby County Reporter
P.O. Box 947
Columbiana, AL 35051

United Parcel Service
P.O. Box 650580
Dallas, TX 75265-0580

Sieko/Pulsar Time Corp.
P.O. Box 100167
Atlanta, GA 30384

University Mall Merchants
P.O. Box 235021
Montgomery, AL 36123-5021

Sierra Diamonds
300 Sylvan Ave
2nd Fl
Englewood Cliffs, NJ 07632

Virgil Beville
401 Skyland Blvd
Lot 20
Tuscaloosa, AL 35405

Simplex Diam, Inc.
49 W 45th St
Ste 1201
New York, NY 10036

Way, Ray Shelton & Co., P.C.
216 McFarland Circle N
Tuscaloosa, AL 35406

SJA Jewelry, Inc.
174 W. Englewood Av
Teaneck, NJ 07666

WJRD 1150AM
P.O. Box 70937
Tuscaloosa, AL 35407

Star Asia, Inc.
5 South Wabash Ave #1810
Chicago, IL 60603

The Lamar Companies
P.O. Box 96030
Baton Rouge, LA 70896

The Work Number
4076 Paysphere Cir.
Chicago, IL 60674